--- RC-437 - 18 Cigarettes - “Imperial Tobacco” provisional - Tall Format - Budget of September 1939 ---

The *tall format* stamps were produced for use on the soft thicker shirt-pocket packs. The first wartime Budget of September 12th 1939 increased the excise duty on *small cigarettes* from $ 4.00 to $ 5.00 per thousand, and “Imperial Tobacco”, attempting to maintain a fixed 20¢ price, reduced the twenty cigarette pack to eighteen cigarettes.

“Imperial Tobacco” overprinted sheets of the tall *imperforate* twenty cigarette Series “C” in *black ink* with a central 8 mm. black *killer* Gothic **18** plus two black 4 mm. bottom corner *killer squares* **O** in a *one-time* overprint / cancellation as the company provisional **RC-437**.

--- the cancellation reads horizontally upright - 2 copies to date ---

★**RC-437** - **18** on 20 cigarettes, imperf, coded **6-10D / CJC** by “Imperial Tobacco” in September 1939

[★RC-437]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1939	---	---	---	---	---	---	---	---	CJC	AJD	---	---

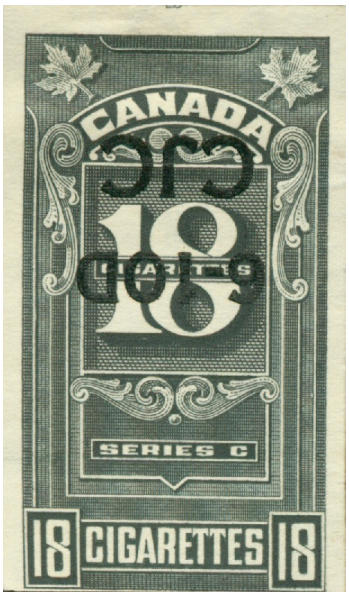
--- RC-395 - 18 Cigarettes - Series “C” - Tall Format - “Imperial Tobacco” - 1939-42 ---

Under the September 1939 Budget, “Imperial Tobacco” first used sheets of the imperforate Series “A” *tall format* eighteen cigarette stamps, and the *tall format* Series “C” eighteen cigarettes **RC-395**, which is listed as used in September 1939 when Montreal, having exhausted their supply of the Series “A” stamp, produced the preceding company overprint on twenty cigarettes. However, the hidden letters “B-K” indicate that the die had been approved earlier (likely in 1935, since the tall 20 cigarette stamp “B-H” was in use by July 1935). BABN records indicate that the stamp was printed in sheets of 100 stamps (10 x 10).

The Budget of June 1940 raised the excise duty on *small cigarettes* from $ 5.00 to $ 6.00 per thousand, and the manufacturers once again decreased their package sizes by one per ten cigarettes or major fraction thereof. However a sixteen cigarette size was not produced and “Imperial Tobacco” returned to twenty-five cigarettes retailing *across Canada* at 30¢ per pack, and re-introduced the smaller twenty cigarettes at 25¢. Thus the eighteen cigarette size temporarily ceased in July 1940, only to be revived early in 1941 for sale in the Province of Quebec at 25¢ per pack as outlined below.

On July 1st 1940 the Province of Quebec, abolishing all existing municipal and provincial tobacco taxes, enacted a 10% provincial tobacco tax. This put a three cent tax on the 25¢ package of twenty cigarettes, and to counter complaints from Quebec about the odd-cents pricing, and to maintain an even price level, “Imperial Tobacco” resumed production of eighteen cigarettes at 25¢, and introduced a twenty-two cigarette package for 30¢ *for sale in Quebec*.

--- the cancellation reads horizontally inverted - 10 copies of RC-395 to date ---



★**RC-305** - 18 cigarettes, imperf, Series “A”, coded **6-10D / CJC** by “Imperial Tobacco” in September 1939

★**RC-395** - 18 cigarettes, imperf, Series “C”, coded **6-10D / CJC** by “Imperial Tobacco” in September 1939

[★RC-395]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1939	---	---	---	---	---	---	---	---	CJC	AJD	BJD	CJD
1940	AKA	---	CKA	---	BKB	---	---	---	---	---	---	---
1941	---	---	---	---	---	CLB	---	---	---	---	BLD	---
1942	---	BMA	---	---	---	---	---	---	---	---	---	---

--- 18 Cigarettes - “Imperial Tobacco” provisional - Tall Format - for the June 1942 Budget ---

When the Budget of June 23rd 1942, under the “Special War Measures Act”, imposed an excise tax of 1¢ per five cigarettes or fraction thereof, “Imperial Tobacco” surcharged their *on-hand* sheets of the tall format eighteen cigarettes stamp in a Gothic three-line 3½ and 2½ mm. **4¢ / EXCISE / TAX** as the company provisional **RC-487**. The uncoded copies come from June1942.

★ **RC-487 - 4¢ / EXCISE / TAX** on 18 cigarettes, the Imperial 3½ and 2½ mm. Gothic surcharge for the June 1942 Budget

--- 18 Cigarettes - BABN's tall format surcharge for the June 1942 Budget ---

For general distribution under the 1942 Budget, BABN surcharged the imperforate tall format eighteen cigarette Series "C" stamp with their three-line 6 and 3 mm. Gothic **4c. / EXCISE / TAX** as **RC-645**.

--- the cancellations read horizontally upright - 8 copies to date ---

★**RC-645 - 4c. / EXCISE / TAX** on 18 cigarettes, imperf, coded **6-10D / CMC** by "Imperial Tobacco" in September 1942

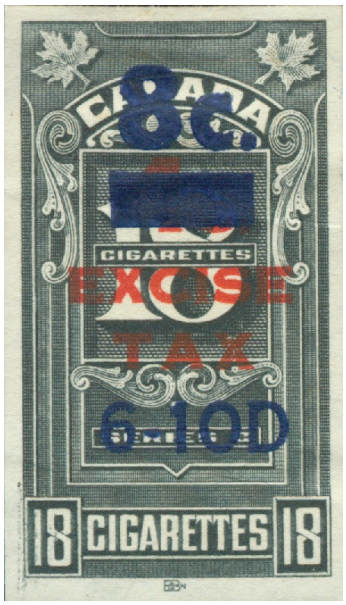
[★RC-645]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1942	---	---	---	---	---	---	---	BMC	CMC	AMD	BMD	CMD
1943	ANA	BOA	COA	---	---	---	---	---	---	---	---	---

The cancellation **BOA / 6-10-D** occurs both upright and inverted

Under the Budget of June 1942 the *eighteen cigarettes* pack would have been sold *in Quebec* with all Provincial and Federal taxes included at 30¢.

--- 18 Cigarettes - the "Imperial Tobacco" 8c. re-surcharge of RC-645 for the March 1943 Budget ---

When the Budget of March 1943 doubled the excise tax, "Imperial Tobacco" re-surcharged the *tall format* 1942 BABN surcharged **4c. / EXCISE / TAX** in deep blue ink with a 6½ mm. Gothic **8c.** and a 4 x 11 mm. **OO** *killer slug*, plus a *one-time* **6-10D** as the Imperial company provisional **RC-673**. The undated copies come from March 1943, and were obtained *pre-Budget* at the lower excise rate. The second copy coded **6-10D** was obtained under the Budget and the cigarettes were *excise tax* paid under the revised tax schedule for 1943.

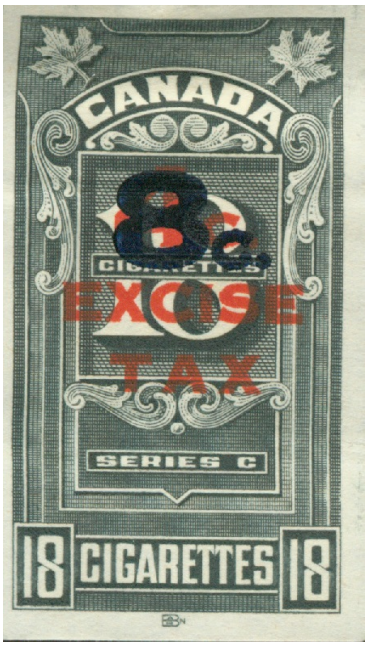


★**RC-673 - 8c. / OO / 6-10D** on **4c. / EXCISE / TAX**, imperf - Imperial re-surcharges for the March 1943 Budget

---

--- 18 Cigarettes - BABN's 8c. re-surcharge of RC-645 for the March 1943 Budget ---

BABN re-surcharged sheets of their 1942 **4c. / EXCISE / TAX** on eighteen cigarette stamp in dark blue ink with their usual 6½ mm. central *killer* Gothic **8c.** as the BABN provisional **RC-752**. The collection ***does not contain*** a copy of this item cancelled by "Imperial Tobacco" although these probably exist.



★**RC-752 - 8c.** on **4c. / EXCISE / TAX**, imperf, the BABN re-surcharge for the March 1943 Budget

--- BABN's 8c. / EXCISE / TAX on RC-395 - tall format - used by "Imperial Tobacco" - 1943-47 ---

For general distribution under the Budget of 1943, BABN surcharged the *tall format* eighteen cigarettes stamp in red ink with the three-line 6 and 3 mm. Gothic **8c. / EXCISE / T A X** as **RC-768**, using an 11 mm. **T A X**. The narrow 9 mm. spacing of **TAX** occurs as **RC-794**.

--- the cancellations read horizontally upright - 12 copies of RC-768 to date ---

★**RC-768 - 8c. / EXCISE / T A X** on 18 cigarettes, with an 11 mm. **T A X**

★**RC-794 - 8c. / EXCISE / TAX** on 18 cigarettes, with a 9 mm. **TAX** - from October 1943

[★RC-768]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1943	---	---	---	---	---	---	---	**BOC**	**COC**	**AOD**	**BOD**	---
1944	**APA**	---	---	---	---	---	---	**BPC**	---	---	---	**CPD**
1945	---	---	---	**ASB**	---	**CSB**	---	---	---	---	**BSD**	**CSD**
1946	**ATA**	---	---	---	---	---	---	---	---	---	---	---

Use of the **8c. / EXCISE / T A X** surcharged eighteen cigarettes **RC-768** seems to cease with **ATA** in January 1946. There was no usage of the unsurcharged eighteen cigarette stamp in the later years. This is consistent with the eighteen cigarette size being assigned to retail sales in the Province of Quebec, and a check of Quebec's Provincial taxation will likely show that their 10% tobacco tax was repealed with the Budget of 1946.

The copy of the narrow **TAX** stamp **RC-794** from October 1943 is the only one in the collection. These 'narrow tax' stamps are a brighter shade of red, and can be easily picked-out from a pile of stamps.

--- BABN's 8c. / EXCISE on 18 Cigarettes - tall format - an *oddity* from the 1943 Budget ---

An anomaly occurs as **RC-790a** where the final T A X has been omitted from the surcharge. It would seem that, if this was a regular occurrence on the surcharging plate, there would be more examples of the variety. It is not cancelled, and is included with the "Imperial Tobacco" cancellation codes simply because they were a major user of the stamp**.**

★**RC-790a** - **8c.** / EXCISE on 18 cigarettes, imperf, missing T A X,
the BABN 6 and 3½ mm. Gothic surcharge for the March 1943 Budget

This could have been caused by something as simple as a second sheet overlapping and receiving the T A X impression. If the omission had been consistent across a surcharging plate, I would expect more copies of this anomaly to have been saved by philatelists.

File path is [c:\ MS - STAMPS \ RC_STAMPS \ 1935 - Series C \ 18 cigarettes \ 6-10D - tall],
In MS Word 2007 for Windows 7,
Formatted for a HP CP 1525 Laser Jet,
December 21st 2013, JBH